

EXHIBIT 22

From: [Grant Ellingson](#)
To: [Walter "Tom" Berrett](#); [Celina Morris](#)
Cc: [Robert Kyrklund](#); [Chris Hicks](#)
Subject: RE: Financial Audit from Corporate
Date: Wednesday, March 4, 2020 1:12:56 PM
Attachments: [image001.png](#)

Thanks Tom I appreciate it!

For question 43, they're just looking for the years of experience PM has in construction under their current role and experience with like contract types. This is really just intended to be at a high level view, (i.e 15 years of Construction Project Management of which 9 have been in a Government Contracting Role over various types of contracts)

Celina would you be able to work through question 10?

Thanks,

Grant Ellingson
Accounting Manager
gellingson@komanholdings.com

This email is covered by the Electronic Communications Privacy Act. 18 USC Sections 2510-2521. This email, and any attachments, may contain **confidential, private and/or privileged** material for the sole use of the intended recipient(s). Any review, use, distribution or disclosure by others is strictly prohibited. If you are not the intended recipient (or authorized to receive for the recipient), please contact the sender by reply mail and delete all copies of this message and any attachments.

From: Walter "Tom" Berrett <tberrett@komankc.com>
Sent: Wednesday, March 4, 2020 7:44 AM
To: Grant Ellingson <gellingson@komanholdings.com>; Celina Morris <cmorris@komanholdings.com>
Cc: Robert Kyrklund <rkyrklund@komankc.com>; Chris Hicks <chicks@komankc.com>
Subject: FW: Financial Audit from Corporate

Grant / Celina:

Attached is the questionnaire for JBAB. There are two questions that we could not answer and I need guidance from you.

#10: What is ASC 606? This is a JOC contract and very different from a single job contract. There is a base year and option years that the Government may or may not exercise based on available capacity limit. I am not sure what the auditors are looking for here.

#43: Are they asking for the PM's resume? If not that is what I feel should be here. IE attached see

resume of site PM.

Please let me know what or how to answer these two items and we can finish this up. Also please review the other answers as this is the first time I have ever been through this exercise and want to make sure the information is correct.

Walter T. Berrett, Jr
Executive Program Manager



KOMAN Construction, LLC.

Headquarters

1490 S Price Rd. Ste 211

Chandler AZ 85286

C: 304-703-1140

tberrett@komankc.com

www.komankc.com

KOMAN Construction, LLC. is a Certified 8(a), SDB, Alaska Native Company

Please consider the environment before printing this e-mail.

This e-mail is confidential. If you are not the addressee or an authorized recipient of this message, any distribution, copying, publication or use of this information for any purpose is prohibited.